R.T.V. (1952) Department

A. SERIES.

G.O. No. 24

Dated 3.1.52.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

G.O.No.24, 3rd January, 1952.

Tax - The Madras General Sales Tax Act, 1939 - Co-operative milk supply societies and unions formed on or after 1st July 1946 - Exemption from sales tax for a period of three years from the date of formation in each case - Notification - Published.

READ-the following papers:-

G.O.No.2333, Revenue, dated 7th September 1951.
From the Secretary, Bandar Co-operative Milk Supply Union, Machilipatnam, dated 12th September 1951.
From the President, Bandar Co-operative Milk Supply Union, Machilipatnam, dated 12th September 1951.
From the Co-operative Milk Supply Society, Kilacheri, dated 14th September 1951.

Order--No.24, Revenue, dated 3rd January 1952.

In the Government order read above, the Government directed that co-operative milk supply societies and unions (i) which had been formed on or after 1st July 1949 and (ii) which might hereafter be formed, be exempted from payment of sales tax for a period of three years from the date of starting of the society or union in each case. Representations have since been received from the co-operative milk supply societies and unions that the orders in the above Government order do not benefit infant societies and unions formed just before 1st July 1949. The Government have examined these representations. They consider that such societies should also have the benefit of the Government order. They accordingly direct in partial modification of the orders in the Government Order read above, that all cooperative milk supply societies and unions formed on or after 1st July 1946 be exempted from payment of sales tax for a period of three years from the date of starting of the society or union in each case.

2. The appended notification will be published in the Fort St.George Gazette.

(By Order of the Governor)

H.J.STOOKS,
Deputy Secretary to Government.

To The Board of Revenue(Commercial Taxes)
To The Deputy Commissioners of Commercial Taxes.
To the Commercial Tax Officers.(with copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Officers.)
To The Registrar of Co-operative Societies.
To the Development Department.
To The Legal Department.
To The Accountant-General through the Finance Department.
To the Public Works (Information and Publicity) Department.
To The Superintendent, Government Press, for publication of the notification (para 2 only and notification)
To The Secretary, Madras Sales Tax Appellate Tribunal, 20, Oliver Road, New Mylapore.

(True Copy)

p.t.o for Appendix.

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 6(1) of the Madras General Sales Tax Act, 1939 (Madras IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to Revenue Department ~~the following amendment to Revenue Department~~ Notification No.395, published at page 1361 of Part I of the Fort St.George Gazette, dated the 18th September 1951, relating to exemption of co-operative milk supply societies and unions from payment of sales tax under that Act:-

AMENDMENT.

In the said notification, for the expression "1st July 1949", "1st July 1946" shall be substituted.

/True Copy/

R Thiagarajan
2458

SUPERINTENDENT,
Madras Record Office,
Madras.